


REMARKS

If any fee is due for this response, please charge our Deposit Account No. 50-1039.

Favorable consideration is earnestly solicited.

Respectfully submitted,

Date: *April 22, 2005*


Mark J. Murphy
Registration No. 34,225

COOK, ALEX, McFARRON, MANZO,
CUMMINGS & MEHLER, LTD.
200 West Adams Street
Suite 2850
Chicago, Illinois 60606
(312) 236-8500

Customer no. 000026568